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An Act to Amend the Laws Relating to the Tax in Kind.

THE Congress of the Confederate States of America do enact, That the act approved seventeenth February, eighteen hundred and sixty-four, entitled "an act to amend an act entitled an act to lay taxes for the common defense and carry on the Government of the Confederate States; approved, April twenty-fourth, eighteen hundred and sixty-three," be and the same is hereby amended as follows: After the word "wool" in the first proviso of the fourth paragraph, section ten, the words "in the aggregate" shall be inserted; and in the same article and section, the word "eight" shall be substituted for the word "five," so as to read: Provided, That post quartermasters shall direct such delivery to be made at any time within eight months after the date of said estimates, &c.

SEC. 2. In all cases where crops, subject to a tax in kind, have been or may be destroyed in whole or in part by fire or any other accidental cause, or by the enemy, if before assessment, the assessor shall regard the part of the crop not destroyed as all that was produced by the owner; if after assessment, and the destruction be satisfactorily proved, the post quartermaster shall also regard the portion of the crop, not destroyed, as all that was produced; and the proof relieving the producer shall entitle the quartermaster to a credit on his return for the property thus lost.

SEC. 3. In cases where the quantity of corn, reserved from the tax in kind is not sufficient to supply the actual wants of the producer without any default on his part, upon satisfactory evidence of the fact, the Secretary of War is authorized to allow the money value to be paid for the tithe to the extent thus required.

SEC. 4. The law imposing a tax upon the assessed value of property shall not be so construed as to impose a tax upon the products of gardens intended for the use of the family of the owner, nor upon fruit raised for domestic use and not for sale.

SEC. 5. That the account of slaughtered hogs required by the first section of said act, shall be rendered on or about the first day of March, eighteen hundred and sixty-five and eighteen hundred and sixty-six, for each year preceeding said date.

APPROVED, June 10, 1864.

Nov. 11, '64.

n10-11.



n Act to amend the Tax Laws.

June 10. & 14th 1864

June 10 x 15 1891

AN ACT

TO AMEND THE TAX LAWS.

The Congress of the Confederate States of America do enact,
That the first, second, and third sections of the act to levy additional taxes for the common defence and support of the Government, approved seventeenth of February, eighteen hundred and sixty-four, be amended and re-enacted, so as to read as follows, to wit:

SEC. 1. That in addition to the taxes levied by the "act to lay taxes for the common defence, and to carry on the Government of the Confederate States," approved April 24, 1863, there shall be levied, from the 17th day of February, 1864, on the subjects of taxation hereinafter mentioned, and collected from every person, copartnership, association or corporation, liable therefor, taxes as follows, to wit:

I. Upon the value of all property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, five per cent.: *Provided*, That from the tax on the value of property employed in agriculture shall be deducted the value of the tax in kind derived therefrom during the same year, as assessed under the law imposing it, and delivered to the Government, whether delivered during the year or afterwards, including the bacon, deliverable after, and not prior to, the assessment of the tax on property employed in agriculture, as aforesaid; and the collection of the tax on such property shall be suspended after assessment, under the order of the Secretary of the Treasury, until the value of the tithe to be deducted can be ascertained, and when so ascertained, it shall be the duty of the post quartermaster to certify, and of the district collector to deduct, the value of such tithe, and any balance found due may be paid in bonds and certificates therefor, authorized by the "Act to reduce the currency and to authorize a new issue of notes and bonds," in like manner as other taxes, payable during the year: *Provided*, That no credit shall be allowed beyond five per cent.

II. On the value of gold and silver ware and plate, jewels, jewelry and watches, ten per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed, in the year eighteen

hundred and sixty, except in cases where lands, slaves, cotton and tobacco have been purchased since the 1st day of January, 1862, in which case the said lands, slaves, cotton and tobacco so purchased shall be assessed at the price actually paid for the same by the owner: *Provided*, That land purchased by refugees, and held and occupied by them for their own use and residence, shall be assessed according to its market value in the year 1860.

Sec. 2. That section second of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby repealed; and it is hereby declared, that all the property and assets of corporations, associations and joint stock companies, of every description, whether incorporated or not, shall be assessed and taxed in the same manner, and to the same extent, as the property and assets of individuals; the tax on such property and assets to be assessed against, and paid by, such corporations, associations and joint stock companies: *Provided*, That no bank or banking company shall be liable to pay a tax upon deposits of money to the credit of, and subject to the checks of others. *Provided further*, That the stock, shares or interests, representing property or assets in corporations or joint stock companies, or associations, shall not be assessed or taxed. *And provided further*, That all property within the enemy's lines be, and the same is hereby exempted from all taxation so long as it remains in the enemy's lines.

Sec. 3. That paragraph one of section three of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby amended and re-enacted, so as to read as follows: Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, moneys held abroad, or bills of exchange drawn therefor, promissory notes, rights, credits and securities, payable in foreign countries, five per cent., to be paid in specie, or Confederate Treasury notes at their value, as compared with specie at the time the tax is payable; the relative value of specie and Confederate Treasury notes, for the purpose of payment under this act, to be fixed by regulations to be prescribed by the Commissioner of Taxes, under the direction of the Secretary of the Treasury.

Sec. 4. That section sixteen of the "Act to amend an act entitled 'An act to lay taxes for the common defence and carry on the Government of the Confederate States,' approved 17th Febru-

ary, 1864," be, and the same is hereby amended, so as to read as follows:

I. The income, property and money, other than Confederate Treasury notes, of hospitals, asylums, churches, schools, colleges and other charitable institutions, shall be exempted from taxation under the provisions of this act, or any other law. The property of companies formed under the act entitled "An act to establish a volunteer navy," shall be exempt from taxation, except on the income.

II. That paragraph six, section seven, of the same act, be and the same is hereby amended, by adding thereto as follows:

"If any person shall fail to make due return, as required by said section, of the income or profits taxed under any law of Congress, or in case of disagreement with the assessor, to submit the same to referees, as provided by law, or shall fail or refuse to pay the tax thereon, within such time as shall be prescribed by public notice, by the district collector, under the direction of the Commissioner of Taxes, such person shall be deemed and held to be in default: *Provided*, That such person shall not be deemed and held to be in default, who may fail, or has failed to make payment, or due returns, in consequence of the presence or interference of the enemy, or the absence or neglect of the officers charged with the assessment and collection of taxes."

Sec. 5. That this act shall not be so construed as to subject to taxation, corn, bacon and other agricultural products, which were produced in the year 1863, and in the possession of the producer on the 17th of February, 1864, and necessary for the support of himself and family during the present year, and from or on which taxes in kind have been deducted and delivered or paid.

Sec. 6. That section four, paragraphs one and two, of the act approved February 17, 1864, entitled "An act to levy additional taxes for the common defence and support of the Government," be so amended as to levy an additional tax of thirty per cent. upon the amount of all profits made by selling the articles mentioned in the said paragraphs, between the 17th day of February, 1864, and the first day of July next, which additional tax shall be collected under said act.

Sec. 7. That on all Treasury notes of the old issue, of the denomination of five dollars, not exchanged for the new issue prior to the 1st day of January, 1865, and which may remain outstanding on that day, a tax of one hundred per cent. is hereby imposed.

Sec. 8. That section seven of an act entitled "An act to levy

additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby repealed, and the following inserted in lieu thereof:

I. That the first section of the "Act to lay taxes for the common defence and to carry on the Government of the Confederate States," approved 24th April, 1863, is suspended for the year 1864.

II. In all cases where a tax is levied on income derived from property, real, personal and mixed of every description, on the amount or value of which an *ad valorem* tax is laid, the *ad valorem* tax shall be deducted from the income tax; *Provided*, That in no case shall less be paid than the *ad valorem* tax.

III. In the assessment of income derived from manufacturing or mining, there shall be deducted from the gross income or profits, the necessary annual repairs, not exceeding ten per cent. on the amount of the income derived therefrom. And, in addition to the deductions now allowed by law in the assessment of incomes derived from any source, the following shall be made, namely: The Confederate taxes actually paid by the owner on sales made by him, and the commissions actually paid by the consignor or shipper for selling, and in the production or manufacture of pig metal, or other iron, the cost of fuel.

SEC. 9. That all citizens of any one of the Confederate States, temporarily residing in another State, shall be liable to be assessed and taxed in the State or district in which he may temporarily reside, and it shall be the duty of all such who have not heretofore made return of their taxable property to the district assessor where they may temporarily reside, within thirty days after the passage of this act, to make such return, and any one liable to be assessed and taxed as aforesaid who shall fail or refuse, within the said period of thirty days, to make such return, shall be liable to all the pains and penalties imposed by the laws of the Confederate States in such case.

Approved June 14, 1864.

A true copy.

JAMES M. MATTHEWS,
Law Clerk Dep. Jus.

AN ACT

TO RAISE MONEY TO INCREASE THE PAY OF
SOLDIERS. *June 10. '64*

The Congress of the Confederate States of America do enact,
That upon all subjects of taxation under existing tax laws there shall be assessed and levied a tax equal to one-fifth of the amount of the present tax on the same subjects for the year eighteen hundred and sixty-four, which tax shall be payable only in Confederate Treasury notes of the new issue, and shall be collected at the same times with the other taxes on the same subjects, under the laws now in force.

SEC. 2. The money arising from the tax hereby imposed shall be appropriated, first to the payment of the increased compensation of the soldiers under the act passed at the present session.

Approved June 10, 1864.

A true copy.

JAMES M. MATTHEWS,
Law Clerk Dep. Jus.

AN ACT

TO AMEND AN ACT ENTITLED "AN ACT FOR THE RELIEF OF TAX PAYERS IN CERTAIN CASES," APPROVED FEBRUARY THIRTEENTH, EIGHTEEN HUNDRED AND SIXTY-FOUR. *June 10. 1864*

The Congress of the Confederate States of America do enact,
That whenever slaves shall have been assessed, but between the time of the assessment and the time fixed by law for the payment of the tax thereon, such slaves shall be lost to the owner, by the act of the enemy, the said tax may be remitted in the manner pointed out by the second section of the act entitled "An act for the relief of tax payers in certain cases," approved February thirteenth, eighteen hundred and sixty-four. *Campbell p. 19.*

Approved June 10th, 1864.

June 10. 1864

June 10. 1864

June 10. 1864

SYNOPSIS OF DECISIONS

UNDER

THE CONFEDERATE TAX LAW.

PUBLISHED BY AUTHORITY OF SECRETARY OF TREASURY.

ACCOUNTS.—Open book accounts are to be taxed according to their true value, on 1st of July, that value to be ascertained by the Assessor in the best manner practicable, under the circumstances of each case, by the oath of the tax-payer, and any other available evidence.

APOTHECARIES may sell all such articles as are usually sold by that class of dealers, without paying an additional specific tax, that is, perfumes, soaps, brushes, combs, dye-stuffs, &c.

ARMY SUTTLERS are liable to the taxes imposed on peddlers.

ARTICLES TAXED BY SECTION ONE.—If any of the articles taxed by section first of the tax act, are sold by any person or firm, whose business is required to be registered by section five, “the proceeds of such sales will be subject to the same tax as that imposed upon the sales of other articles by the same establishment: that is, the payment of the *ad valorem* tax of 8 per cent. upon such articles does not exempt the proceeds of their sale afterwards from the tax of 2 1-2 per cent. under section five.

ASSESSORS are not bound by the standard of valuation fixed upon property by commissioners under the impressment laws; Assessors may be recommended, but cannot be appointed by District Collectors, as the power to appoint such is confined to State Collectors.

AUCTIONEERS.—Any person whose business it is to offer property for sale to the highest and best bidder at public outcry, is an auctioneer within the meaning of the act, whether a neighborhood

crier in the country, or a regular auctioneer in the city. But any person not registered as an auctioneer may cry the official sales of executive officers, personal representatives, &c., without being subject to the taxes on auctioneers. If an auctioneer "purchases, rents, hires, or sells real estate or negroes" privately, he will be chargeable with an additional specific tax as a commercial broker. A commission merchant *cannot* exercise the privilege of an auctioneer without separate registration and tax as such; auctioneers are not liable to pay upon sales made for a dealer who is registered and taxed and at the place of business of such dealer, with the foregoing exceptions, and the exception in case of the sale of stocks, &c., they are required to pay a tax of 2 1-2 per cent. on all sales made. Where auctioneers, in ignorance of the law, have failed to retain the taxes upon sales, thereby losing the amount, the Secretary of the Treasury has no authority, under the law, to remit any portion of such tax, and in such cases Congress is the only power that can grant relief. Government officers selling at auction damaged corn, or other government property, will not be liable to the tax imposed on auctioneers, nor will the person who cries the sales for such officer be responsible, because they are sales made by executive officers, and specially exempted under paragraph two, section five, tax act. The sales of land sold by an auctioneer for the commissioner of a circuit court are not subject to the tax of 2 1-2 per cent. Tobacco inspectors who sell tobacco for farmers and others at public outcry, are decided to be auctioneers under the act, and will be registered and taxed accordingly.

BACON AND LARD are not agricultural products within the meaning of section one, tax act, and are not subject to the *ad valorem* tax of 8 per cent.

BAKER.—A baker having more than one *place* of conducting the business, will be required to pay a specific tax for each, so with other businesses under section five, where the privilege is not conferred of transacting the business without regard to the place where it is conducted. Bakers can only sell the products of their bakery under that registration. If they sell other articles they must pay the specific tax on dealers, and the per centage on sales. The per centage on sales of bread, cakes, &c., being one per cent., it would be unjust to other dealers to allow bakers to sell other articles than their own products under a baker's registration only.

BANKS.—The exception in paragraph one, section five, tax act, in favor of banks authorized to issue notes of circulation, includes their agencies. The agent does not come within the definition of "bankers," unless he does business on his own account, and is not subject to the specific tax of \$500. Banks are required to pay tax on all their own moneys held on 1st of July, as well as upon general deposits that go into the cash balance, and are paid out, loaned, or used as other money by the banks. They will also be required, under section fifteen of the tax act, to return and pay the tax on special deposits also, unless the depositors themselves have made due return thereof.

BANKERS.—An insurance company in receiving and paying out

the revenues of a State university, is regarded merely as a disbursing agent, and not as a banker, and is, therefore, not subject to the tax on bankers.

BONDS.—The interest on Confederate bonds is taxable as income under section eight, act 24th April, 1863, (see "credits.") The guaranty of a State Legislature that the bonds of the State shall not be taxable for any purpose whatever, is binding upon the State, but not upon the Confederate States, otherwise a State Legislature might exempt every other taxable object, and thus defeat the object of the tax law entirely. A surety to a tax collector's bond cannot be relieved of his suretyship by application to the Secretary of the Treasury. The bond is a contract between the government and the parties signing it, and is binding upon the obligors until the conditions of the obligation are performed.

BUTCHERS.—If a butcher carries on the business of a cattle broker he shall register as such, and pay the taxes imposed on cattle brokers. The two are separate and distinct, and cannot be conducted under the same registration. The one is "to butcher and sell," the specific tax being \$50, and tax on sales one per cent. while in the other case the tax on sales is 2 1-2 per cent. A farmer who may kill and sell the flesh of one, two, or three beeves, or who may kill and sell one occasionally, and who does not follow the business of offering the flesh for sale in open market or elsewhere regularly, is not a butcher within the meaning of the act. Yet he will be required to pay a tax on the income derived from such sales under section twelve, tax act.

CATTLE.—By section twelve, the value of *all* neat cattle, horses, mules and asses not used in cultivation, is taxed one per cent. to be returned on 1st November, and tax paid on 1st January next. The term "neat cattle" as used in section twelve, means all domestic animals of the bovine kind, and includes milch cows, calves, &c.

CATTLE BROKER.—A farmer who buys lean cattle and fattens them for sale, is not a cattle broker, but will be taxed upon the income derived from the sale of such cattle under section twelve.

COMMISSION MERCHANTS and others taxable under section five. The specific tax is for the year ending 31st December, 1863, and the liability to pay the per centum on gross sales or profits attaches from and includes the 24th April, 1863, the date of the act. A person registered and taxed as a commission merchant can exercise the privilege of a wholesale dealer.

COTTON.—All cotton held or owned on 1st July, is taxable at the rate of 8 per cent. on its value, except cotton owned by the government. If cotton or other property become liable to taxation, and was afterwards taken away by the enemy or destroyed, this does not relieve the owner or holder from payment of the tax. Nor would its loss or destruction in any other way relieve him from the tax after it had once attached. No value is fixed on cotton by the department, it is the duty of the person holding the cotton, when he makes return to return it at its true value, according to quality, and the locality in which it may be situated. If too low a valuation should thus be placed

upon it, in the estimation of the Assessor, it will be the duty of that officer in each particular tax district, to place such value upon it as the same quality of cotton would command in *that* market under ordinary circumstances of sale, that is, under circumstances of voluntary and unforced sale. The same rule will apply to the articles of wool and tobacco, as well as to every other taxable article. Cotton of the growth of any year prior to 1863, in the hands of manufacturers on 1st July, is liable to a tax of 8 per cent. Manufacturers selling their own fabrics by the piece, and other articles, are subject to be taxed as wholesale dealers, also to pay tax on their income; and joint stock companies and corporations to pay certain portion of annual earnings set apart as dividend and reserved fund, according to the per centum yielded on the capital stock.

Cotton in the Confederate States, hypothecated for goods in Europe, is liable to tax under section first. The goods so obtained, that is their gross sales, are also liable to 2 1-2 per cent. tax when sold in the Confederate States. If first sold by an auctioneer, wholesale dealer or commission merchant, the proceeds will be chargeable with 2 1-2 per cent. tax, and an additional 2 1-2 per cent. tax will be paid by the next person selling, and so on until they reach the consumer. The nett profits made by each business person or firm selling them will also be taxed as income under section eight, if the income of the seller from all taxable sources exceeds \$500.

COTTON FACTORS are commission merchants in contemplation of the law.

CREDITS.—Section one taxing credits, is to be construed in connection with section eight, taxing incomes. The scheme of the law is to lay an alternative tax of one per cent. on capital, or 5, 10, or 15 per cent. on incomes. It is not designed to tax capital and again the interest, and this is the idea conveyed by the law when speaking of credits "upon which the interest has not been paid." All interest received during the year 1863 is subject to income tax, and no capital tax is, therefore, designed to be laid upon the credits producing that interest. The rule thus furnished, it follows that the one per cent. tax is not laid upon credits upon which the interest due up to 1st of July has been paid; but when the interest has not been paid the tax falls upon the capital. "Value of credits" is construed to mean the principal and interest, if not paid, of all solvent credits, and the estimated value of credits that the holder will swear are not worth the principal and interest. "Credits employed in a business, the income of which is taxed under the act," are exempt from the capital tax of one per cent. To be entitled to exemption, the credits must form part of, and be exclusively used in carrying on the business, and the money derived from them must also be so exclusively used when collected. In case of Confederate and State bonds and stocks, where the interest is payable at stated periods, and has been paid up to the last stated period when it fell due, and the 1st July intervenes before the next stated period arrives, the credit is not taxed as capital, but the *whole* interest during the year must be returned as income on 1st January next. Credits include all unliquidated demands and evidences of debt,

such as notes, bonds, certificates of State, bank, railroad or other stock, open accounts due and unpaid, &c., which are to be taxed as capital according to their true value on July 1st, 1863. The exemption of credits employed in a taxed business under section first does not include money, bank notes, or other currency. These are not exempted. The tax on capital and interest, as decided long since, are alternates. The same rule will follow dividends and stock. When the dividend is exempted by reason of the capital stock having paid its tax through the company, the individual stock is *not* subject to the tax on credits. But if the company has not paid the tax on the dividend, the individual stock is subject to the tax on credits. The tax payer is not allowed to deduct his indebtedness from his credits, but must return all his taxable credits regardless of what he owes.

CURRENCY.—All moneys, bank notes and other currency (not specially exempted in the tax act) on hand or on deposit on 1st July, are taxed one per cent. no matter by whom held or controlled, or from what source derived. The words "other currency" as used in section first are construed to include Confederate notes and all individual or corporation notes issued for circulation, and generally received and used as currency, or a medium of trade, in any community in the Confederate States. It is the intention of section first to tax all monies, bank notes, or other currency on hand or on deposit on 1st day of July, whether held by bankers, auctioneers, merchants, commission merchants, farmers, lawyers or doctors, including all other persons, firms, companies or corporations. So with all credits not exempted under that section. Monies belonging to a State and held by its agents and officers on 1st July, are not liable to the tax imposed on monies, bank notes, &c., under section first, tax act.

DEALERS.—Where a mercantile firm is registered as "dealers" under section five, the whole firm pays only one specific tax, because the law only requires one. But *each* lawyer of a law firm pays the specific tax, as also does each partner of an auction firm? because the law declares in these cases, that the specific tax shall be deemed a tax on the personal privilege, and is to be paid by each individual engaged in the business, so also with physicians, dentists and peddlers.

A mercantile firm or any company of dealers will be required to pay the tax on the joint income of the partners derived from the partnership business, and each partner, therefore, will not be required to pay separately. Persons buying and selling land for themselves do not seem to be dealers under section five. But the income derived from such sales will be liable to taxation under section eight.

Traders buying and selling negroes on their own account do not seem to be within the provisions of the tax act as dealers, but their income will be taxed. The failure on the part of Congress to include this class would seem to be a *casus omissus*, as no good reason is perceived why they should not be taxed as other dealers. The payment of a specific tax and tax upon sales by any registered dealer does not relieve such dealer from the income tax under section eight, tax act.

Proprietors of packet and other boats keeping bar-rooms on the same, and retailing liquors, wines, &c., are to be taxed as retail

dealers in liquors. They must register and pay the tax in the district in which they reside. Persons who manufacture wines from grapes or blackberries cannot sell the same without registration and payment of the tax, as the law includes *all* wines and *all* persons who sell without exception. If a man registers as a wholesale dealer in liquors, he can exercise the privilege of retailing under the same specific tax, but he will be required to pay 10 per cent. on all *retail* sales of liquors. Detailed men manufacturing saltpetre for the government, under the control and direction of executive officers, are not taxable as dealers, (see manufacturers.)

DISTILLERS.—All persons or partnerships, who distill or manufacture spirituous liquors, for sale, are distillers within the meaning of article eight, section five, tax act,* and whether they distill exclusively for the government, on contract, or for others, are liable to the taxes imposed upon distillers by the act.

Distillers are not taxed for every still used in the manufacture of liquors, where several stills are run at the same place of business. But if the business should be conducted in two or more distant localities, a specific tax will be required for each. Distillers, and “distillers of fruit for ninety days or less,” are not required to pay any other taxes for authority to sell the spirits by them manufactured than those designated under paragraph eight, section five.

Where a person is engaged as a regular distiller, he is required under paragraph eight, section five, to register as such and pay the specific tax of \$200 and 20 per centum on the gross sales. He will be authorized to sell all his spirits without making any other registry, or paying any other tax upon sales (always saving and excepting the tax on nett income.) To distill fruit for ninety days or less is the lesser privilege, and is merged in the greater where a regular distiller distils fruit; therefore, a regular distiller, registered as such, has to pay no additional tax for the privilege of distilling fruit; but he may, on the contrary, under his registration, distill fruit or anything else, and the spirits derived therefrom, when sold, are subject to the 20 per cent. on their value, just like other spirits. But those who only still fruit for ninety days or less, pay only \$60 specific tax for the time so engaged (not to exceed ninety days,) and fifty cents per gallon for the first ten gallons, and \$2 per gallon on all spirits distilled beyond that quantity.

DWELLING HOUSES, &c.—Every person owning dwelling houses or building lots in a city town or village, if not actually rented to another, whether occupied by himself or not, will be required to pay an income tax upon the estimated annual rent. This does not apply to uncultivated lands in the country. The act does *not* tax the estimated rent of lands not cultivated, or dwellings or other buildings nor in a city, town or village.

If the town buildings, streets, &c., extend beyond the corporate limits, such buildings are deemed as being within the provisions of the act, as well as those within the corporate limits, and so with buildings, &c., in a town or village not incorporated.

EATING HOUSES.—If a steward's hall, or boarding house, for

pupils of a school, belongs to and inures to the sole use and profit of the school, it forms a part of the income of the school, and is not taxable as an eating house. If the principal of a school, not being the proprietor, but receiving a stated salary, keeps a boarding house for pupils on his own account, six or more boarding with him, then he is deemed to be the keeper of an eating house, and taxed according to the class of the house, to be determined by the amount of estimated or actual annual rent. Persons keeping restaurants, hotels and eating houses, and those pursuing any other business, must make a separate registration, and pay a separate specific tax, and the per centum on sales for the privilege of selling liquors at retail.

“FAMILY CONSUMPTION.”—The amount of agricultural products authorized by section one, of the tax act, must not be more than sufficient for the use or consumption of the tax payer, his white family, house servants and family horses.

GAMBLING HOUSES.—The income and profits of a gambling house not being exempted by the act, are subject to the tax. This does not legalize or license gambling. If a tax payer holds, on the first of July, a sum of money, he is bound to return the amount and pay thereon, a tax of one per cent. The law does not enquire how he came to possess it, whether by lawful or unlawful practices. He may have stolen it, yet the receipt by the government of a tax thereon would not legalize the theft.

HIRE.—The estimated annual hire of a cook on a plantation will be taxed as income. The daily wages of an hired man cannot be taxed as a salary, but such wages are income.

INCOME.—Persons returning income should return income and profits derived from every investment of labor, skill, property or money, and the income and profits *derived from any source whatever except salaries*. The interest on Confederate bonds is an income derived from the investment of money, and, therefore, taxable; so is the interest on interest-bearing treasury notes. Income *from all sources*, with the exceptions specified in the tax act should be returned to the assessor.

When a joint stock company or corporation reserves the portion of their annual earnings set apart as dividend and reserved fund, and pays the same to the Collector, as required by article six, section eight, tax act, then the dividend paid to the stockholder shall not be estimated as a part of his income for the purpose of taxation. Interest-bearing treasury notes being *currency*, are taxed one per cent. by section one, excluding interest which is taxed as income.

Income and moneys of schools, colleges, &c., are exempt; if the teacher is proprietor, the income and moneys derived by him from the school are exempt. But if he is not proprietor, but employed at a salary, his salary is not exempt, if above \$1,000 per annum. (See Dealers, Dwellings, Hire, &c.)

INTEREST.—Interest, at the rate of five per cent. per annum, will only be allowed on Treasury Certificates up to the time the taxes fall due for which they are received in payment, and not up to the time of actual payment in cases where the same are paid after they are due.

INTEREST-BEARING TREASURY NOTES.—Persons paying their taxes with interest-bearing treasury notes will be allowed the interest due thereon up to the time at which the tax was due and payable.

The holder of an interest-bearing treasury note cannot change it by his endorsement to a permanent investment, and thereby relieve it from the tax on currency. Such endorsement would not bind the person endorsing, or a new holder, the note being by its terms payable to bearer.

LARD.—(See Bacon.)

LIQUORS. sold by commission merchants for others, pay the same tax as other goods. But regular wholesale or retail dealers are prohibited from selling liquors, under their registration as such; and if they sell liquors, will have to do so under separate registry, paying the tax of five or ten per cent., as the case may be. (See Dealers and Distillers.)

LIVERY STABLES.—A person owning a stable, and keeping horses and hacks, for the conveyance of passengers, baggage, &c., for hire, is a livery stable keeper and subject to the tax.

MANUFACTURERS of saddlery, harness, &c., and dealers in the same, selling artillery harness to the government, are decided to be wholesale dealers and liable to registry and tax as such. Manufacturers of all goods, wares and merchandize, are liable to a tax of 2 1-2 per centum upon their sales. Therefore, nails, candles, cotton and woolen goods, cotton yarns, flour, shoes, boots, hats, clothing and other articles of domestic manufacture are subject to the tax, whether sold by the manufacturers themselves or their agents.

Manufacturers of fire-arms for the government, who sell to it under contract, are deemed wholesale merchants or dealers under the act, and taxed accordingly. The income derived from the manufacturing business is also taxed under section eight, tax act.

Manufacturers of iron plates for ships, under special contract with the government, are wholesale dealers, and liable to pay a specific tax and 2 1-2 per cent. upon all sales made.

MERCHANTS, COMMISSION.—Paragraph thirteen, section five, only exempts the sales of agricultural products, when sold by commission merchants for the producers themselves. The sales of negroes, whether sold for the persons who have raised them, or others, are not exempt.

MILLER.—A miller is not a mechanic within the meaning of the proviso under paragraph five, section five, of the tax act.

MOLASSES.—The tax on molasses is construed to apply exclusively to that made of the West India sugar cane. It does not embrace molasses made of the sorghum or any other substance.

MONEYS.—(See credits.)

NAVAL STORES.—Salt, wines, and all the other articles enumerated in section one, and agricultural products of the growth of any year preceeding the year 1863, and not necessary for family consumption for the unexpired portion of the year, are subject to a tax of eight per cent. It is immaterial in whose hands they are

found on 1st July, the person then holding, possessing or controlling them, is bound to return and pay the tax on them.

OFFICERS.—Under section thirty-nine, assessment act, no person is eligible to any of the offices enumerated in the act who is under forty years of age, unless he comes within one or the other of the two classes of persons named in the latter part of the section. Persons under the age of forty, who have furnished substitutes, and who have not been disabled in the military service, or declared unfit for military duty by the proper board are not eligible. Neither is any person under the age named, eligible, unless he is within one or the other of the exceptions.

POSTMASTER.—A postmaster whose compensation consists of a certain per centage upon postage received, will not be taxed as a salaried officer, but his commissions will be taxed as income, unless his income from all taxable sources should not exceed \$500.

PRODUCE.—The proceeds of the sale of produce consigned by the producer to commission merchants, and sold on account of the producer, are not taxed. The words, “or produce consigned by others than the producers,” as used in paragraph thirteen, section five, are construed to include agricultural products only.

PROPERTY.—The *ad valorem* tax on property in section one, is laid upon the value of *all* the articles enumerated (and not excepted) held or owned on the 1st of July, it must, therefore, embrace the property of foreigners, as well as citizens, because no clause is found excepting the property of foreigners.

REGISTRY.—Persons in business on 24th April, 1863, who have, before the 1st July, closed, will be required to register, stating the fact, without paying the specific tax, only paying two and-a-half per cent. on sales up to the time of closing business.

RETURNS.—A person owning taxable property in a State other than that of his residence, must see that it is duly returned in the tax district where situated. He may make the return in person or by agent; but he cannot make the return to any officer of another State. Travelling speculators, having no fixed place of trade or business, should be required to make return to the assessor of the district, where they may be found and designated as not having made due return of their taxables.

If the tax payer is absent, the assessor should take the return of the person controlling, whether wife, overseer or other agent. But the assessor should see that a true return is made, and where there is no one in charge, it is his duty under section eleven, assessment act, to make lists himself. The trustee or guardian may return his own, and the taxables of his ward or *cestui que trust*, at the same time and in the same list, stating them separately to show what he is liable for in each capacity.

Persons residing in one State, cannot legally return property situated in another State, to any collector of the State in which they reside, but it must be returned to the assessor of the district where held.

SALARIES of ministers of the gospel, and teachers, are taxed under section seven, of the tax act, if they exceed \$1000—unless the

minister is employed in the military or naval service of the Confederate States, in which case his salary is exempt. The portion of a Methodist minister's annual compensation, which is called "disciplinary allowance," is a salary within the meaning of section seven, and if it exceeds the sum of \$1000 per annum, is subject to the tax. The allowance for family expenses, being contingent and uncertain in its nature, is not considered "salary," but will be considered as income.

Where the same person is in receipt of a salary less than \$1000 per annum, and an income less than \$500, but in the aggregate, they both amount to more than \$1000 the amount is neither taxable as salary nor as income.

Any person other than those mentioned in the exceptions in section seven, receiving two or more salaries from different sources, amounting together to more than \$1000 per annum, though each salary may be less, must return the aggregate and pay tax thereon.

SALT.—All salt held or owned on the 1st July, whether manufactured last year or this, is subject to the *ad valorem* tax of eight per cent. The language in section one, "of the growth or production of any year preceeding 1863," exclusively refers to agricultural products, and does not include salt.

SAVINGS INSTITUTIONS are bankers within the meaning of paragraph one, section five, tax act, and liable for the specific tax of \$500.

SECRETARY OF THE TREASURY is the highest executive authority for deciding questions arising under the tax laws, and the Attorney General has no power to review his decisions, therefore, parties have no right to ask that the Secretary should submit any question for the opinion of the Attorney General.

SLAVES.—The estimated value of the annual hire of all slaves, not engaged in the cultivation of farms, or some other business, the profits of which are taxed as income, is also to be taxed as income. And this includes all house and body servants, whether in town or the country, gardeners, cooks, nurses, &c. If negroes be engaged partly in household and partly in planting duties, it will be proper to include the value of partial hire for household work. (See hire.)

SPECIFIC TAX.—The payment of specific tax and tax on sales by any registered dealer, does not relieve such dealer from the income tax under section eight, tax act. The specific tax on any business or profession is not subject to any deduction for the fraction of the year that may have expired before the time of registration. Where the law declares any specific tax to be imposed on the *personal privilege*, each individual member of any firm engaged in a business or profession so taxed, shall pay such specific tax.

STOCKS and money credits sold by auctioneers, are liable to a tax of one-fourth of one per cent. on gross amount of sales. No tax upon sales of such stocks, &c., when disposed of at private sales. (See credits.)

SUGARS impressed in the hands of commission merchants, and the price thereof fixed by commissioners under the impressment laws, are liable to a tax of two and-a-half per centum on the sales thereof

to the government, such sales—though under impressment—being legal sales to the government. Where sugars or other property is seized by the government, the sale is not effected until the price thereof is fixed by the appraisers.

TANNER.—A tanner who purchased in 1862, a tan yard and the stock on hand will be liable to the tax on profits imposed by section ten, if any such stock was tanned leather when he purchased, provided he sold such leather during the same year. He will not be so liable upon the profits derived from sales of leather which, when purchased, had not been sufficiently changed from its original condition as raw hides to be denominated *leather*.

TAX IN KIND.—If the wheat or other crop of a farmer has been so damaged by the overflowing of streams as to prevent its being harvested or gathered, the tax in kind for such crop shall not be levied. In each case the facts should be investigated by the Assessor, and the full extent of the damage ascertained. A farmer having his wheat threshed and paying a part as toll will be required to pay the tithe upon the toll as well as his other wheat. Only farmers, planters, and graziers are liable to the tax in kind imposed under section twelve upon all the hogs slaughtered, &c. If any other person should slaughter hogs he will be liable to an income tax upon his profits.

Only the peas, beans, and ground peas that have been gathered are subject to the tax in kind. Such as are not gathered, but fed to hogs, &c., in the field are not subject to the tithe, and only the *cured* hay and fodder are so subject; all other crops which are named in section eleven are subject to the tithe whether gathered or not.

If a planter or farmer has two farms he is not entitled to the reservation of wheat, &c., for each farm, but the reservation can only be made from the aggregate production whether he has one or several farms. Where two or more persons farm together jointly, the reservation does not enure to each, but they are all considered one person for the purpose of taxation, as they are so held in law for purposes of trade as co-partners. If a farmer has sold his whole crop of wool or a part, or of other articles subject to the tax in kind, the estimate of the whole must, nevertheless, be made, and the tithe and money value thereof ascertained. It will be the duty of the post quartermaster to determine whether the tithe shall be paid in kind, and if not, whether the penalty of double tax shall be enforced when the estimate shall be returned to the district collector.

When the tax payer refuses to return his produce, and to select a referee, and the Assessor cannot find persons willing to act as referees, he is required, under section ten, tax act to enter the premises and make the estimate and assessment himself, which shall be transferred to the post quartermaster as other estimates.

TOBACCO.—All tobacco, manufactured or unmanufactured, grown prior to the year 1863, is taxed 8 per centum by section one tax act. The manufacturer of tobacco is not considered a producer in contemplation of law, and commission merchants are liable for the 2 1-2 per centum tax upon sales of tobacco for the manufacturer. In valuing tobacco in a public warehouse, if the same has not been inspected, and

the holder or owner neglects to have it inspected so as to furnish the Assessor with the facilities for ascertaining the true value thereof, then the Assessor shall value all such tobacco as belonging to the best grades according to mercantile custom or classification.

Manufacturers of tobacco and all other manufacturers selling their own products are to be registered and taxed as dealers, wholesale or retail, as the facts in each case may require. Manufacturers of tobacco and all other manufacturers selling their products exclusively, through the agency of a commission merchant, are not required to register and pay the tax on dealers.

The producer of tobacco holding the same on 1st July, is subject to the tax of 8 per cent. but not liable as a dealer for selling the same.

VALUATION OF CREDITS.—The value of credits means the principal and interest due to 1st July, added; that is, if the credits be solvent. If they are not solvent, the tax payer will be required to so state under oath, and they will be valued according to the best evidence the nature of the case will admit of by the Assessor.

WOOL produced in 1863 is to be taxed in kind, and the farmer is not privileged to commute by paying the estimated value thereof. The product of wool produced any year prior to the year 1863, pays a tax of 8 per cent. *ad valorem*.

THOMPSON ALLAN,
Commissioner of Taxes.

INSTRUCTIONS FOR COLLECTORS OF TAXES.

CONFEDERATE STATES OF AMERICA,
Treasury Department, }
 Richmond, May 15, 1863. }

The following instructions will be pursued by all officers engaged in the collection of taxes for the Confederate States:

1. The State collector appointed for each State shall, on notice of his appointment, immediately execute an official bond for the faithful performance of the duties of his office, with sufficient sureties in the sums hereinafter mentioned. The sureties may be separately bound in sums of not less than five thousand dollars, and their sufficiency must be certified by the district judge of the Confederate States. The collector will take the usual oath of office and the bond with the oath certified thereon, must be forwarded to the Secretary of the Treasury.

2. The penalty of the bonds of the several State collectors shall be in the following sums:

Alabama,	-	-	-	-	\$75,000
Arkansas,	-	-	-	-	50,000
Florida,	-	-	-	-	35,000
Georgia,	-	-	-	-	100,000
Louisiana,	-	-	-	-	100,000
Mississippi,	-	-	-	-	100,000
North Carolina,	-	-	-	-	50,000
South Carolina,	-	-	-	-	60,000
Tennessee,	-	-	-	-	50,000
Texas,	-	-	-	-	60,000
Virginia,	-	-	-	-	100,000

3. Each State collector shall, immediately after his appointment, divide the State under his jurisdiction into

convenient collection districts, following as nearly as may be practicable the tax districts or counties into which the State may have been sub-divided by its own State Government. Where two or more sparsely populated counties can be conveniently included in one collection district, or where large cities should be sub-divided into two or more collection districts, the State collector shall report the same to the Secretary of the Treasury; and for each tax district in the State, the State collector shall forthwith appoint a district collector and a district assessor, subject to the approval of the Secretary of the Treasury, and shall report such appointments promptly for the action of said Secretary.

4. Each district collector and assessor must be over forty years of age, or if under that age, he must have been discharged from military duty by reason of disabilities received in the military service, or must have been declared unfit for military duty by the proper board, from other causes. The said district collector must also be a resident freholder of the tax district in which he shall be appointed, and the assessor must be a resident of said district.

5. Each district collector shall give bond for the faithful performance of the duties of his office, with not less than two sufficient sureties, to be approved by the commissioner of taxes, in a sum sufficient to cover the presumptive amount of taxes which he will collect, until that sum shall reach fifty thousand dollars, and the sureties may be bound in separate sums of not less than five thousand dollars. The district collector shall forward his bond, when complete, with the oath of office endorsed thereon, to the State collector, who shall forward the same to the Commissioner of taxes, to be by him examined, and, if approved, filed in the office of the Comptroller of the Treasury.

6. Each district collector is authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke such appointments, and he shall give notice of all such appointments and revocations to the Secretary of the Treasury. He may require and accept from such deputies any bonds or other securities for the performance of their duties. Every such deputy shall have like authority with the collector appointing him, to collect the duties and taxes levied and assessed within the portion of the tax district assigned to him, and the said district collector shall, in every respect, be responsible for all moneys

collected by, and for all acts and omissions of, any of his said deputies.

7. In case one assessor shall not be deemed sufficient for his district, by any district collector, he shall report the fact to the State collector, with the names of such additional assessors as he may think proper to recommend, and the reasons for such additional number, and the State collector shall forward the said report for the approval of the Secretary of the Treasury.

8. Each assessor, before entering upon the duties of his office, shall take and subscribe before a district collector, or some competent magistrate, the following oath or affirmation:

"I, A. B., do swear or affirm, (as the case may be) that I will support the Constitution of the Confederate States of America, and that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for (naming the district,) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the tax district for which such assessor shall be appointed, and shall be filed and preserved by him.

9. The commissioner of taxes will prepare and forward to each State collector, a supply of blanks with which to commence his duties, and the State collector in each State shall cause to be printed additional blank forms, in such numbers as may be required for their respective States, according to the forms furnished them by the commissioner of taxes, and shall distribute the same among the district collectors. The said blanks shall be printed from time to time as they may be wanted, upon contracts, the proposals for which shall first be submitted to, and approved by the commissioner of taxes. The said proposals shall be in the alternative for paper supplied by the contractor, or by the government, and the quantity of paper and number of forms required, will be reported to the said commissioner, both for his approval and that he may, if practicable, supply the same at a better rate.

10. Immediately after his appointment, each district collector shall give public notice requiring the persons mentioned in the fifth section of the tax act, of April 24, 1863, and hereinafter set forth in article thirteen of these instructions, to attend at such places as he may appoint, on or before the 1st July, 1863, or at the time of beginning busi-

ness, and register, in the form to be prescribed by the commissioner of taxes, a true account of the name and residence of each person, firm or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted, and such other facts as may be requisite to ascertain the amount of tax upon such business for the past or future, according to the provisions of said act.

11. At the time of such registry the district collector shall collect the specific tax for the year ending 31st December, 1863, and such other tax as may be due on sales or receipts in such business at the time of such registry, and the collector shall make such registry, and give a receipt for the amount in duplicate, specifying therein the separate sums received as specific tax, and tax on sales or receipts; and one receipt he will deliver to the tax payer, and the other he will forward to the State collector, as in case of other receipts for taxes.

12. There shall be a separate registry and tax for each business, and for each place of conducting the same. But no tax is required for the mere storage of goods at a place other than the registered place of business. Upon every change in the place of conducting a registered business, there shall be a new registry, but no additional tax, and so also upon the death of any person conducting such business, or upon its transfer to another person, there shall be a new registry in the name of the person to continue the business, but no additional tax shall be required.

13. The following are the occupations, trades and persons taxed under the provisions of the 5th section of the tax act and the specific and general tax to be collected at the time of registry:

OCCUPATION.	SPECIFIC TAX.	GENERAL TAX.
Auctioneers,	\$50	$\frac{1}{4}$ of one per cent. on gross sales of stock or securities for money.
		$2\frac{1}{2}$ per cent. on gross value of all other things from 24th April to 30th June, 1863, both days inclusive.
Apothecaries,	50	$2\frac{1}{2}$ per cent. on gross sales.
Bankers,	500	None.
Brewers,	100	$2\frac{1}{2}$ per cent. on gross sales.
Brokers,	200	
Butchers,	} 50	1 per cent. on gross sales.
Bakers,		
Bowling alleys,	} 40 each	To be paid by the owner.
Billiard rooms,		
Commission mer-		

chants and commercial brokers,	200	2½ per cent. on all sales.
OCCUPATION.	SPECIFIC TAX.	GENERAL TAX.
Cattle brokers,	50	2½ per cent. on gross sales.
Circus,	100 and	\$10 for each exhibition, to be paid by the manager.
Confectioners,	50	2½ per cent. on gross sales.
Dentists,	50	
Distillers,	200	20 per cent. on gross sales.
Distillers of fruit for ninety days or less,	\$60 and	50 cents per gallon on first ten gallons, and \$2 per gallon on all spirits distilled beyond that quantity.
Hotels,	500	First class.
Inns,	300	Second class.
Taverns,	200	Third class.
Eating houses,	100	Fourth class.
	30	Fifth class.
Jugglers and exhibitors of shows,	50	
Lawyers,	50	
Livery stable keepers,	50	
Pawnbrokers,	200	
Pedlars,	50	2½ per cent. on gross sales.
Physicians,	50	
Photographers,	50	2½ per cent. on gross sales.
Retail dealers,	50	2½ per cent. on gross sales.
Retail dealers in liquor,	100	10 per cent. on gross sales.
Surgeons,	50	
Theatres,	500	5 per cent. on all receipts, to be paid by owner of building.
Tobacconists,	50	2½ per cent. on gross sales.
Wholesale dealers,	200	2½ per cent. on gross sales.
Wholesale dealers in liquor,	200	5 per cent. on gross sales.

14. The several persons mentioned in article 13, who are required under the tax act to make returns of sales, shall be required by the district collector to make further returns to the assessor at the end of every three months, from the 1st July, 1863, of the gross amount of sales made by them during said quarter, and to pay the amount of tax which is chargeable thereon to the said collector. The form for such return will be furnished by the commissioner of taxes.

15. In case any person liable to pay a tax shall fail to register and make due return of his business or sales, the assessor for the district in which such failure shall occur, shall enter upon the premises, if necessary, and on view, or according to the best information he can procure, shall make out a list or return of the said business, and of its estimated sales, and thereupon the district collector shall assess and require payment of the tax in the same manner as though

it had been returned by the party himself, and every such failure, to make the registry, and pay the tax required shall subject the party failing to the payment of double the specific tax on his business, and a like sum for every thirty days of such failure.

16. In case of any default in paying the taxes assessed upon such sales and receipts in any case under the 5th section of said act, at the time appointed, the collector shall require payment of double the amount of said taxes.

TAX ON PROPERTY, ETC.

17. The district collectors shall, as soon as practicable after the 1st of July, 1863, send the assessors throughout their respective districts, to enquire after and procure returns of all taxable property in such district, and of all taxes due by any person therein; and the said assessors shall require each tax-payer to make due return on oath of all the following articles held or owned by him on the 1st of July, 1863, which are the growth or production of any year preceding the year 1863:

1. Naval stores.
2. Salt.
3. Wines and spirituous liquors.
4. Tobacco, manufactured or unmanufactured.
5. Cotton.
6. Wool.
7. Flour.
8. Sugar.
9. Molasses and syrup.
10. Rice.
11. Other agricultural products.

Upon the value thus ascertained of all the articles enumerated in article seventeen, a tax of eight per cent. shall be assessed, levied and collected; and upon the value of those in article eighteen, a tax of one per cent.

18. The said assessor shall further require returns to be made on oath of all bank notes and other currency on hand or on deposit, on the 1st day of July, 1863, and of all credits held or owned on the 1st of July, 1863, on which the interest has not been paid, and which are not employed in a business, the income derived from which is taxed by the tax act.

19. The said assessor shall also require returns of all

profits made by any person, partnership or corporation during the year 1862, by the purchase within the Confederate States, and sale, otherwise than in the due course of a regular retail business during the said year, of any of the following articles, viz :

Flour, corn, bacon, pork, oats, hay, rice, salt, iron or manufactures of iron, sugar, molasses made of cane, leather, woolen cloths, shoes, boots, blankets and cotton cloths, and upon the said profits a tax of ten per cent. shall be paid on 1st July, 1863.

20. All property, coin, securities and credits, shall be assessed at their value in Confederate treasury notes; and moneys owned, held or deposited beyond the limits of the Confederate States, shall be valued at the current rate of exchange in Confederate treasury notes. If, however, upon any credit due a tax-payer, he shall endorse, in writing, his willingness to receive Confederate treasury notes in payment thereof, such credit shall not be valued at a higher rate.

21. If any person shall refuse or neglect to give lists or make return, within the time required by the assessor, for the collection district within which he may reside, the assessor may enter upon his premises, and upon view, or from State tax lists, or any other record or documents, or by any other lawful ways and means, shall make a list of all his taxable property, and duly assess the value thereof, and the tax thereon, and where there is no sufficient excuse, from sickness or other unavoidable cause, he shall add twenty-five per cent. to the amount assessed, and shall report the same as a good and sufficient list to the collector.

22. Whenever there shall be any taxable property within a district, not owned or possessed by, or under the care or management of some one within the district, and no list thereof shall have been handed to the assessor, such assessor shall enter upon the premises, and on view thereof, shall make and subscribe a list, and report the same to the collector.

23. Persons owning or having the care of taxable property in districts other than those in which they reside, may return the same to the assessor of their own district, and in such case the assessor receiving the return shall transmit the same to the assessor where the taxable property is situate, who shall examine the lists, and return the same with his approval, or with such alterations as he shall see

fit to make; and upon the list thus returned, the assessor of the district where the person liable to pay the tax resides, shall proceed as if the list had been so made to himself.

24. The lists in each collection district shall be sent to the district collector, on or before the 1st day of August, 1863; the district collectors shall immediately arrange the same in two alphabetical lists, one of which shall set forth the names of the tax-payers, residing within the district, and the other of tax-payers residing without the district, owning property within the district; and in both there shall be set forth the enumeration, value and assessment of the subjects of taxation.

25. Each district collector shall, by public advertisement in some newspaper published within his district, if such there be, or if none, by written or printed notification, to be posted up in at least four public places within each district, advertise the time and place within said district where the lists tioned in article twenty-three may be examined, and the lists shall remain open for fifteen days after the notice. Appeals may be taken at any time within the said fifteen days to the collector, relative to excessive or erroneous valuation or enumeration by the assessor; and the collector shall, in his public notice, state when and where, within said district, the appeals will be received and determined and will hear and determine the appeals within fifteen days more in a summary way according to law and right; the only questions allowed being as to the just relations of the valuation in the particular case to other valuations in the same district; and whether the enumeration is correct. All appeals taken must present in writing the particular matter or thing respecting which a decision is requested, and the ground or principle of inequality or error.

26. The district collector may re-examine and equalize the valuations as he shall deem just and equitable, in case he shall be of opinion that the valuation or enumeration ought to be increased, he shall give five days notice in writing to the party interested, to appear and object to the same if he shall think proper. The notice may be left at the dwelling house, office, or place of business of the party.

27. Upon the expiration of the time fixed for hearing and deciding appeals, each district collector shall, on or before the 1st October, 1863, make out, in a book to be kept for that purpose, a correct alphabetical list of all the tax-payers,

and of the enumerations, valuation and tax assessed upon them respectively, collated in proper form, so as to show in proper columns the separate and aggregate amounts to be paid by each person, under each head or classification; and he shall, also, transmit or deliver to the State collector and to the commissioner of taxes, copies of the said lists.

28. Immediately after the completion of said lists, each district collector shall give public notice that the taxes have become payable, and state the time and place within his district at which he will attend to receive the same; said time not to be less than thirty days after such notice. The notice shall be given by advertisement in one newspaper published in the collection district, if there be one, and if not, by being posted up in at least four public places in the district. The notice will state that any person neglecting to pay at the time and place appointed, shall be liable to pay ten per cent. additional upon the amount of tax.

29. When any person shall neglect to pay the tax at the time and place appointed by the district collector, such collector shall, in person, or by deputy, within twenty days after such neglect, make a demand personally or at the dwelling or usual place of business of such person, for payment of the said tax with the ten per cent. additional as aforesaid; and if the same shall not then be paid, the district collector, or his deputy, shall, after the expiration of ten days from the time at which he made demand personally, or at the residence or place of business of the party, proceed to collect the amount by distraint and sale of the goods, chattels or effects of the delinquent in the manner provided by law; and if goods, chattels or effects sufficient to satisfy the taxes shall not be found, the collector or his deputy may proceed to collect the same by seizure and sale of the real estate of such person in the manner prescribed by law.

30. All treasury notes issued by the Confederate States shall be receivable in payment of taxes.

31. Upon receiving the tax due by each person, the collector shall sign receipts in duplicate, one to be delivered to the party and the other to be forwarded to the State collector. The receipts shall be prepared in a book with marginal entries of the amount of each receipt, so that the book remaining with the collector shall be a third evidence of the amount paid.

32. After collections shall have been commenced, each district collector shall, on the first day of each month, make

return to the State collector of all monies received by him up to that date, and of the persons from whom received, and shall pay over the same to the State collector. He shall also send a duplicate of said reports to the commissioner of taxes. *5. ...*

33. Each State collector shall deposit weekly with the treasurer, or with such assistant treasurer or depository as may be designated by the commissioner of taxes, all moneys received during the preceding week, and shall make report thereof to the commissioner of taxes.

34. Each State collector shall keep books, in which he shall charge each district collector with the whole amount of taxes mentioned and set forth in the lists required by article 23, and shall credit him with all payments reported, and also with the amount contained in the lists transmitted to other collectors for account of taxes to be paid in their districts. The commissioner of taxes shall also keep like books, and in all cases where the tax payer is unable, from insolvency, to pay; the evidence of such insolvency shall be submitted to the State collector, and by him transmitted, with his observations, to the commissioner of taxes, who shall forward the same to the Comptroller of the Treasury, and, if deemed sufficient by said Comptroller, shall be reported back to the commissioner of taxes, and credit for the same shall be allowed.

35. If any district collector shall fail to pay over to the State collector the amounts collected by him within the time prescribed, such State collector shall immediately report the delinquency to the commissioner of taxes, who shall immediately proceed against the collector and his sureties for recovery thereof by distraint according to law.

36. Persons having taxes to pay in several districts in the State in which they reside, may pay the whole to the collector of the district in which they reside; and persons having taxes to pay in several States may pay the whole amount of such taxes directly to the State collector of the State in which such taxes are due. In every such case the State or district collector, as the case may be, shall issue duplicate receipts to such tax payer for the amount of taxes due and paid on property in each collection district where the same is located, one of said receipts to be delivered to the tax payer and the other to the district collector of the district in which the property designated therein is situate.

37. Five per cent. per month will be charged to all col-

lectors for monies retained in their possession beyond the time required by these instructions.

38. Any tax payer may pay into the hands of the treasurer or any assistant treasurer or depository, any sum of money not less than one hundred dollars in advance of his taxes, and the officer receiving the money shall give to the party paying the same a certificate that he is entitled to credit for the amount on account of his taxes so paid, with interest thereon at five per cent.

39. The said certificates shall be accepted for amount of principal and interest due thereon, by the tax collector of any State or district, in payment for taxes due by the party named in such certificate; and the district collector shall remit the certificate to the State collector, with other receipts for taxes, to be forwarded by him to the commissioner of taxes in common with his other receipts.

40. The treasurer, assistant treasurers and depositaries shall keep separate accounts of all deposits made as aforesaid, and of the certificates issued for the same, and each assistant treasurer and depository shall report the same in his monthly report to the treasurer; and the treasurer's books shall be so kept as to classify the certificates among the States in which they have been issued.

41. A statement or bill for the amount of the specific tax paid by each tax payer on occupations, employments, business and professions, and also of the taxes on gross sales, incomes and profits, shall be delivered by the assessor to the district collector, who shall give him a receipt for the same, and the assessor shall file his receipt with the State collector. The money shall be collected by the district collector, and shall be paid to the State collector, accompanied by the estimates, statements or bills delivered by the assessor to the district collector.

42. The income, and moneys of hospitals, asylums, churches, schools and colleges are exempt from taxation.

TAX IN KIND.

43. As soon as any of the following crops grown in the Confederate States, during the year 1863, shall be made ready for market, to-wit:

Sweet potatoes.

Irish potatoes.

Corn.

Received of the Treasurer of the Confederate States

Wheat.

Oats.

Rye.

Buckwheat.

Rice.

Cured hay and fodder.

Sugar.

Molasses made of cane.

Cotton.

Tobacco.

Peas, beans and ground peas.

Each farmer or planter shall make due return to the assessor of his district of the entire quantity of each of these articles produced by him during the year. From these respectively, he shall reserve for his own use the following quantities, to wit: fifty bushels of sweet potatoes, fifty bushels of Irish potatoes, one hundred bushels of corn, ^{or any proportionate quantity of each} fifty bushels of wheat, twenty bushels of peas and beans together; and an estimate shall be made by the assessor of the quantity of the said articles remaining, and one-tenth of each shall be set apart for the use of the Confederate States, and an estimate shall be formally made and signed by the taxpayer and the assessor, setting forth the quantity of articles set apart as the said tenth, and of the value thereof in Confederate currency.

44. In case the assessor and tax payer shall disagree, each of them shall select a disinterested freeholder from the vicinage; if the tax payer neglects or refuses to select, then the assessor shall select two; and in case of difference of opinion between the two, they may call in a third to settle the matter in dispute. The freeholders thus selected shall first be sworn by the assessor, or any lawful magistrate, faithfully to discharge their duties, and shall then proceed to ascertain the amount of the crop either by actual weight or measurement, or by computing the contents of the rooms or houses in which they are held when a correct computation is practicable by such a method. They shall then ascertain what quantity may have been previously sold or consumed by the producer, whether gathered or not, and shall thereupon estimate the quantity and quality of the whole, and shall set apart one-tenth thereof as the portion to which the government is entitled. The particulars of the said tenth shall be set forth and valued in a written estimate to be signed by the freeholders, and one copy thereof shall be delivered to

the assessor, and another to the producer. When the estimate includes molasses, an allowance shall be made to the producer for the cost of the barrels containing the same, by deducting their value from the government tenth. The producer shall deliver the several articles set forth in the said estimate at such place as may be indicated to him by the post quartermaster, said place not to be more than eight miles from the place of production; and all cotton delivered shall first be properly ginned and packed in some secure manner, and all other articles shall be delivered in such form and ordinary marketable condition as may be usual in the section of country in which they are delivered; but the quartermaster of the post shall furnish to the producer such sacks as are requisite for the transportation of grain. The delivery of cotton and tobacco may be made at any time before the first day of March next, but all other articles must be delivered within two months from the date of the estimate. In case the farmer or planter shall fail to deliver the articles named in the estimate in good order at the place indicated by the post quartermaster within two months from the date of the estimate, ^{he will be liable} ~~there shall be~~ ^{added fifty per cent.} to the estimate, and it shall be returned to the district collector, and the district collector shall proceed to collect the amount by warrant of distress and sale according to law.

45. As soon as any estimate shall be completed, the assessor shall transfer the same to the duly authorized post quartermaster of that section of country, and shall take from him a copy thereof with his receipt attached, which receipt shall be delivered by the assessor to the district collector, to be filed with the State collector in settling his account; and a copy of this receipt shall be furnished by the chief collector to the second auditor to be charged against said quartermaster. The post quartermaster receiving the said estimate, shall notify the tax payer at what place the articles mentioned therein shall be delivered, and shall collect, receive and safely keep the same, until distributed for use or consumption according to the regulations of the War Department. In case the post quartermaster shall be unable to collect all or any of the tax in kind specified in the estimate he shall deliver to the district tax collector the said estimate, having first endorsed thereon any partial payment or delivery, and shall take such collector's receipt for the same specifying any partial payment, and he shall forward the same to the

Modified by Post H. 13

to be paid to the district collector by Post H. 13

State collector, as a credit in the statement of the accounts of said post quartermaster; and the district collector shall add to the unpaid portions of the estimate fifty per cent., and shall forthwith proceed to collect the same by warrant of distress and sale according to law.

46. Whenever the articles thus collected by the post quartermaster shall consist of cotton, wool or tobacco, such quartermaster shall notify the district collector thereof, and shall cause the same to be delivered and safely stored at such place as shall be designated by the said collector, and subject to his order. *See Article 11, Section 1.*

47. Whenever the State collector shall be notified by the Secretary of the Treasury that the tax shall not be collected kind in any district or locality within his State, he shall in give notice thereof to the district collector or collectors of such district or locality, and to the tax payers, and the value of the several articles as set forth in the estimate shall be collected in money, from the tax payer, by the district collectors, on the first day of January next, and as soon thereafter as practicable.

48. If, on the 1st day of July, 1863, a commission merchant holds in store, on account of producers or any other person, corporation or firm, any of the articles enumerated in section one of the tax act, or any agricultural products of the growth or production of any year preceding the year 1863, he will be required to make full return thereof to the assessor, and to pay the tax of eight per centum upon the value of such articles or products. The person holding such articles, whether as owner, agent, or factor, will be required to make the return and pay the tax. So, also, every person who, as trustee, guardian, tutor, curator or committee, executor or administrator, or as agent, attorney in fact or factor, of any persons or persons, whether residing in the Confederate States or not, and every receiver in chancery, clerk, register or other officer of any court, shall be answerable for the doing of all such acts, matters and things as shall be required to be done in order to the assessment of the money, property, products and income under their control, and the payment of taxes thereon, and shall be indemnified against all and every person for all payments on account of the taxes in said act specified, and shall be responsible for all taxes due from the estates, income, money or property in their possession, or under their control.

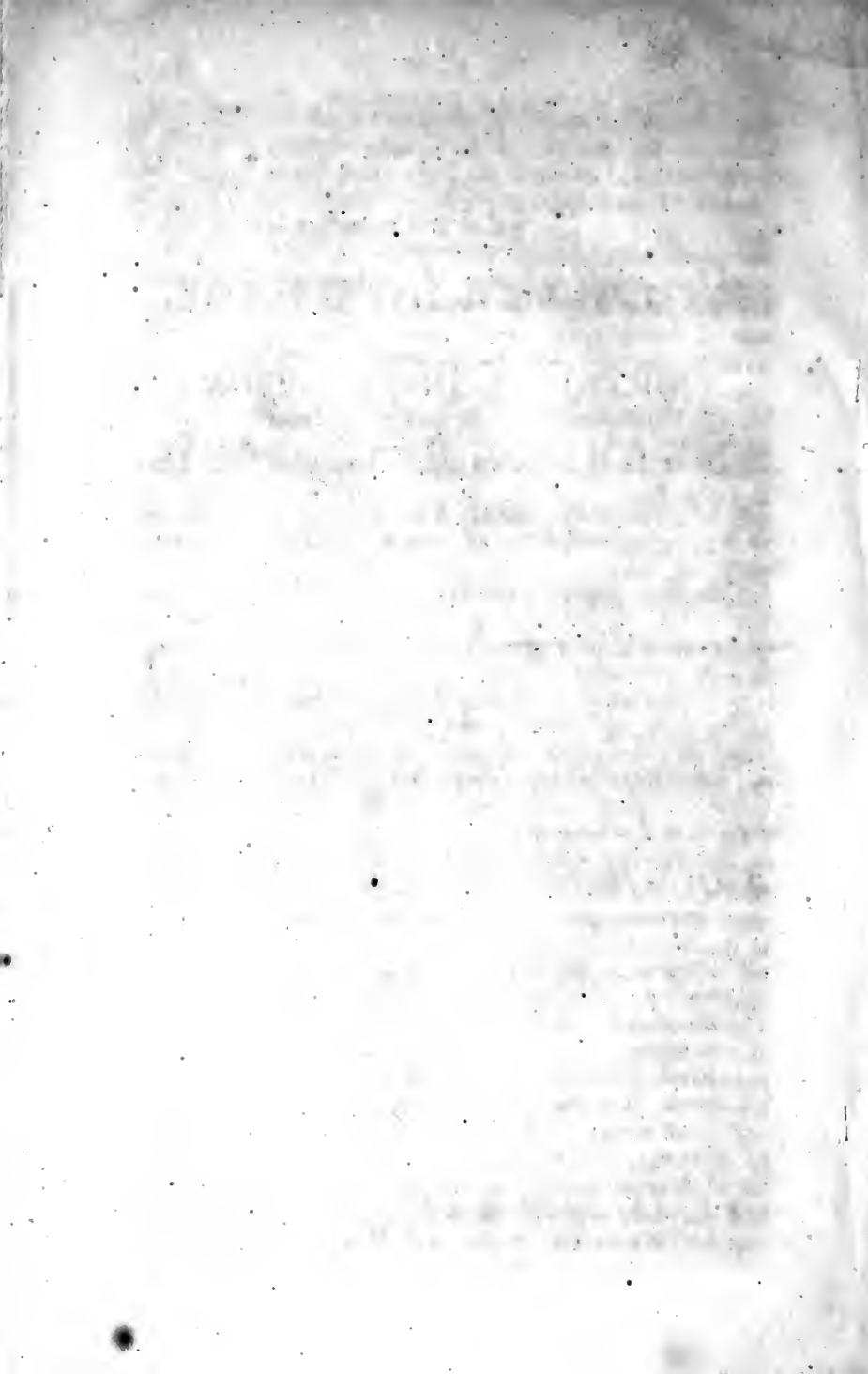
49. You will be pleased to communicate the foregoing

instructions to your district collectors and assessors, so that they may be fully informed of them before assessments commence.

Very respectfully,

C. G. MEMMINGER.

Secretary of the Treasury.

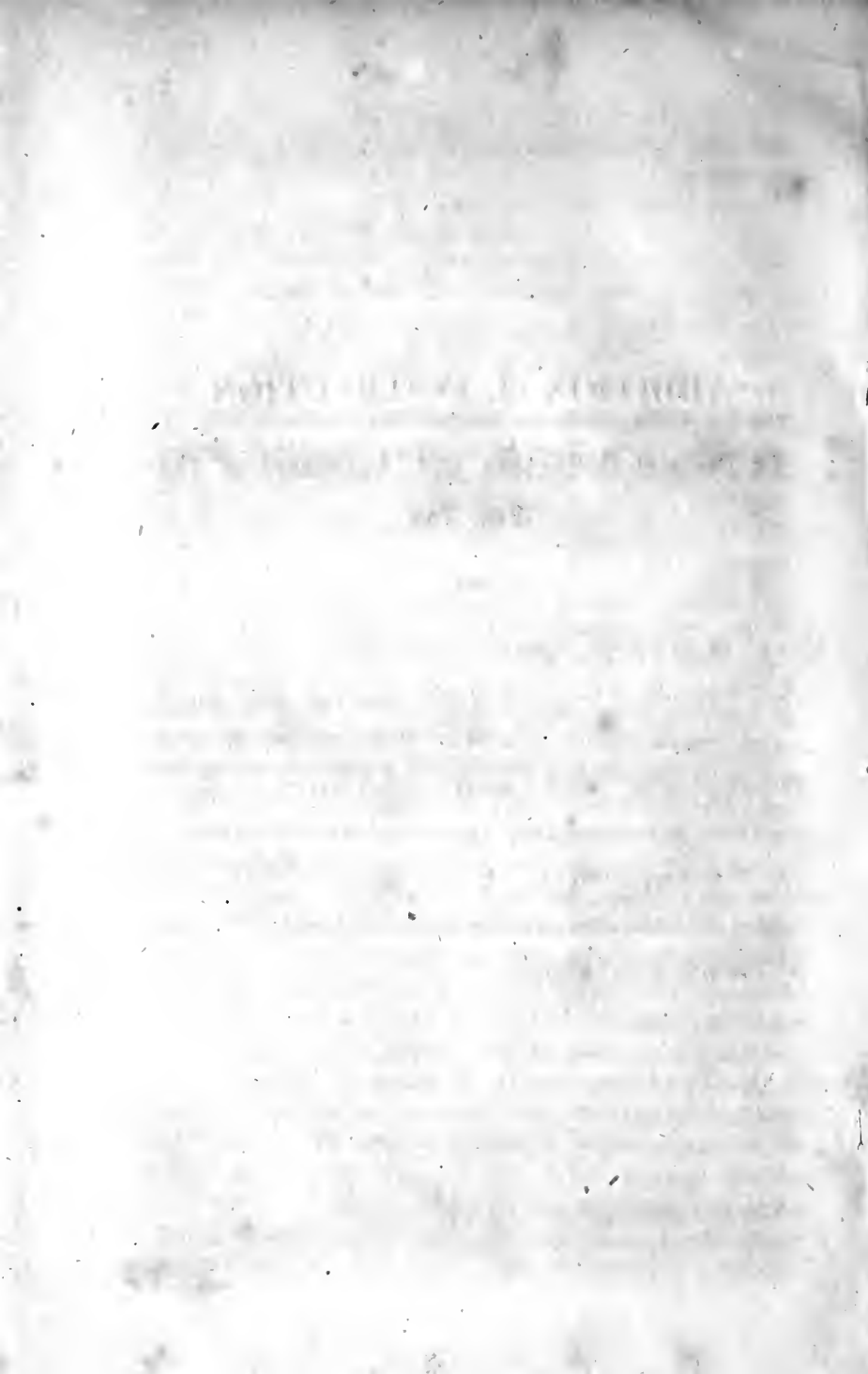


ADDITIONAL INSTRUCTION

To District Collectors and Assessors of the War Tax.

See Instructions art. 4-6

In cases where the wool collected as a tax in kind, in the hands of the Post Quartermaster, shall be desired for the use of the War Department, the Post Quartermaster shall notify the District Collector thereof, and retain the same subject to the order of the War Department, and shall pay the District Collector for the same at the value thereof, as settled in the previous estimate.



See Circular Nov. 9, 1863.
March 17th 1864

TREASURY DEPARTMENT, }
RICHMOND, VA., July 20th 1863. }

REGULATIONS for the settlement of accounts for salaries, commissions and expenses incidental to the execution of the acts of Congress of the Confederate States, for the laying, assessment, and collection of taxes.

SECTION I.

STATE COLLECTORS.

ARTICLE 1. The assessment act of May 1st, 1863, providing, by section 2, that the salaries of the State Collectors shall in no case be less than two thousand nor more than three thousand dollars ; each State Collector will be entitled to a quarterly allowance of one-fourth the minimum salary ; the quarter to commence with his official year from the date of his bond, and at the expiration of said official year the balance due him, if any, by reason of his collections, will be allowed in a separate account setting forth the total amount collected and paid over, the commissions due thereon and the amounts received by quarterly allowances.

2. Each State Collector shall submit to the Commissioner of Taxes a monthly estimate in detail, of the amount required to defray the incidental expenses of his office, viz : office rent, clerk hire, stationery, postage, fuel, lights, travel, and all other contingent expenses necessary to the proper conduct of the business of his office, upon the approval of which estimate by the Commissioner of Taxes, the disbursing clerk shall transmit the amount to said collector, who shall

receipt to him for the same, in duplicate, one of which receipts said disbursing clerk shall file in his account with the Auditor, who shall credit him therewith and charge the collector with the same. The collector shall apply the amount, so transmitted, to the objects set forth in said estimate, an account of which he shall keep and transmit quarterly, with the proper vouchers, to the disbursing clerk, who shall make an administrative examination thereof, as soon as received, allowing such items as are properly vouched and approved by the Commissioner of Taxes, and shall transmit the same to the Auditor for settlement.

3. Until otherwise ordered, estimates of the State Collectors West of the Mississippi river shall be rendered quarterly.

SECTION II.

DISTRICT COLLECTORS.

1. The 36th section of the assessment act, approved May 1st, 1863, provides "that the compensation of District Tax Collectors shall be five per centum on the first twenty thousand dollars collected and paid over, and two and a half per centum on all sums beyond that amount collected and paid over until such compensation shall attain a maximum of two thousand dollars."

The District Collectors will be allowed quarterly the commissions accruing upon the amount collected and paid over during the quarter, upon filing, with the disbursing clerk for the office of the Commissioner of Taxes, a statement of said amount collected and paid over certified by the State Collector, and accompanied by a certificate of the depository, when said monies shall have been deposited by authority of the department: *Provided*, That in no case shall the amount so allowed be more than one-fourth the annual maximum compensation.

2. Accounts of District Collectors for contingent expenses actually and necessarily incurred, must be approved by the State Collector and transmitted, with the proper vouchers in

duplicate, to the disbursing clerk for examination and settlement.

SECTION III.

ASSESSORS.

1. The assessment act of May 1st, 1863, by the 36th section, allows the Assessors "five dollars for every day employed in making lists and assessments under this act, the number of days being certified by the District Collector, and approved by the State Collector, and also five dollars for every hundred taxable persons contained in the list as completed by such assessor and delivered to the collector: *Provided*, Such compensation shall not exceed one thousand dollars."

The Assessor upon the completion of the assessments, will render to the disbursing clerk his account, in duplicate, certified by the District Collector, and approved by the State Collector, setting forth the number of days actually engaged in making the assessment, the number of persons listed, and the amount of incidental expenses, in detail, with the proper vouchers, to which he was subjected in the performance of his duty.

SECTION IV.

1. All accounts, other than those embraced in article 2, of section 1, of these regulations, shall be transmitted to the disbursing clerk for the office of Commissioner of Taxes for settlement, who shall, upon the approval thereof by the Commissioner of Taxes, pay the same and render his account quarterly to the First Auditor for settlement.

2. In all cases where claims have been transferred or assigned, a power of attorney must accompany the account, or, if the account be for the services of an officer deceased, it must be accompanied by a duly certified copy of the letters of administration to be filed therewith.

C. G. MEMMINGER,

Secretary of the Treasury.

INSTRUCTIONS

TO

CONFEDERATE TAX OFFICERS,

EXPLAINING THE FORMS TO BE USED IN THE ASSESSMENT AND COLLECTION OF TAXES.

OFFICE OF COMMISSIONER OF TAXES, }
Richmond, July 24, 1863

The forms already printed and placed in the hands of State Collectors, are applicable to taxes imposed under the 1st, 5th, and 10th sections of the Tax Act, and to the taxes in kind, under section 11. Forms adapted to the other classes of taxation, which fall due at a later period during the present year, or in the earlier months of next year, will be prepared and distributed in due time, with an explanatory circular to accompany them.

1. The first form to be explained is called "a Schedule of articles and subjects of taxation," &c., which only includes tax-bles returnable with reference to the 1st of July, 1863, and the accruing taxes upon sales or receipts under section 5. This Schedule is *not* intended as the real list or return itself, but its purpose is to present to the mind and observation of the tax-payer every article or object for which he may be liable to taxation, with reference to the 1st of July. And with reference to the enumeration on therein, which is to be read to him distinctly, he is to be interrogated in such manner, *under oath*, as to thoroughly sift his conscience and memory so as to obtain a full and fair return, without equivocation, mental reservation, or suppression of facts, on his part. After he has been interrogated under each division of the Schedule, and his answers, either *yes* or *no*, plainly written opposite the word "answer," then the appropriate list or lists referred to on the left hand margin, are produced and filled out with such articles or objects as he may desire to return to the assessor. For example, if the tax-payer answers in the affirmative to the first interrogatory, one of the forms of List No. 1 will be produced. If to the second interrogatory a similar answer be given, List No. 2 will be produced and used, and so with the third.

The Schedule, it will thus be seen, is a sort of preliminary sifting process, whereby the amount and character of taxables is ascertained, and then the Lists are used for making the return. The Schedule, however, is to be sworn to and subscribed, as well as the Lists, and they are all placed together and in their totality form the return of the person swearing to them.

2. Forms of Lists Nos. 1, 2 and 3, embrace such taxables as are contained in the Schedule, and are referred to on the left hand margin, as before stated. For instance, if a tax-payer is liable under the 1st division of the Schedule, List No. 1 is used with which to make his return, and so on through. If he is liable under all three of the Divisions, it will require three Lists, Nos. 1, 2 and 3, to make his return, which will be accompanied by the Schedule, answered, sworn to, and subscribed by the tax-payer.

3. No. 4 is the form of estimate of agricultural products under Sec. 11, where the assessor and tax payer *can* agree, and No. 5 will be used by the referees, in case the assessor and tax-payer *cannot* agree.

4. The next in order, is the form of Registry. It will be seen at the foot of the form, in a note, that each District Collector is required to keep a suitable book for the registration of business, &c. If registration should commence before such book can be procured, the Collectors must adopt some temporary expedient for making the registry, such as the stitching together of a sufficient number of these forms, or any other mode that may suggest itself, and that will answer in substance the requirements of the law, until a suitable book can be procured. *It is the duty of the State Collectors to furnish these books*, and all other necessary forms to the District Collectors, in all cases where they have not been furnished through the Tax Bureau. The "form of Registry" furnishes an exact guide for the book to be used. The Registry in the book will be an exact duplicate of the form, and the form an exact copy of the registry. This book is designed as a permanent record of all that the law requires to be registered therein, and each district Collector is required to keep one in his office. In the "form of Registry" it will be perceived that columns are provided for the statement of amounts paid by persons at the time of registry, upon gross sales or receipts up to that time. All quarterly returns upon sales &c., to be made after that will be embraced in form No. 2, heretofore mentioned.

THOMPSON ALLAN,
Commissioner of Taxes.

TREASURY DEPARTMENT, }
July 11, 1863. }

The following modification have been made in the Instructions for Collectors of Taxes bearing date May 15, 1863:

1. The direction contained in Article 44, which requires the District Collector to add 50 per cent. to the estimate, and to proceed to collect by warrant of Distress, is so modified as simply to declare the liability of the farmer or planter in cases of failure to deliver within two months.

The fixing of a time and place of delivery belongs to the Quartermaster; and it is only when default has been made and the estimate is returned by the Quartermaster to the Collector, that the latter can proceed. Upon such return, being made the Collector shall, after giving notice to the party, proceed to collect the amount by warrant of Distress and sale according to the Regulations.

C. G. MEMMINGER,
Secretary of Treasury.

Circular in reference to the Endorsement of Credits under section 44 of the Assessment Act.

OFFICE OF COMMISSIONER OF TAXES,

August 5th. 1863.

Multifarious opinions being entertained among tax officers with reference to the true intent and meaning of section 44 of the assessment act, the following instructions are issued, and will be observed and pursued by all tax officers:

1. Section 44 of said act assumes that every credit shall be assessed at its value in Confederate Treasury Notes. It is also presumed that every holder of a credit is willing to receive payment of the amount it represents, in Confederate notes, until the contrary appears. If the contrary should be made apparent to the assessor, either by patent evidence on the face of the credit, or from satisfactory evidence that the holders values it at a higher rate, or has refused payment in Confederate notes, then it shall be valued accordingly, unless the holder will endorse his willingness to receive payment thereof in Confederate notes.

2. If, therefore, upon the face of a credit, or from its peculiar character, there is evidence before the assessor that it is worth a premium in Confederate notes, or that the holder values it at a higher rate, or has refused payment in Confederate notes, then it should be valued and taxed as payable in coin, and to entitle the holder to a reduction of such valuation, he must first make the endorsement required by section 44.

THOMPSON ALLAN,

Commissioner of Taxes.

OFFICE OF COMMISSIONER OF TAXES, }
TREASURY DEPARTMENT, }
RICHMOND, July 23, 1863.

It having become manifest that the time allowed by the Tax Act, within which persons under section 5 were required to register and pay taxes due, was insufficient, the same was extended by a regulation of the 6th July, 1863, to the 1st of August following.

It is now apparent that further extension will be required, and in accordance with the powers granted by section 35 of the Assessment Act, and by and with the authority of the Secretary of the Treasury, the following regulations are established for the Government and guidance of all Tax officers:

1. In lieu of Article 10 of the Instructions of the 15th May, 1863, immediately after he is qualified and prepared to make the registry and receive the taxes due, each District Collector of is hereby directed to give public notice requiring the persons mentioned in the 5th section of the Tax Act of April 24, 1863, and set forth in article 13 of said Instructions, to attend at such places as he may appoint, and within the time he shall prescribe—which time shall not exceed thirty, nor be less than fifteen days from the date of such public notice—or at the time of beginning business, and register in the form prescribed by the Commissioner of Taxes a true account of the name and residence of each person, firm or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which, the same is to be conducted, and such other facts as may be requisite to ascertain the amount of tax upon such business for the past or future, according to the provisions of said Act. A like extension is also granted for the execution of the duties required in Articles 11 and 19 of said Instructions, the returns and payments, nevertheless, to have relation to the 1st of July preceding.

2. In cases when it is found impracticable to perform the duties required in Articles 24 and 27 respectively, on or before the 1st of September and the 1st of November next, the period of extension allowed in each case by the Regulation of July 6th, 1863, the officers will proceed to perform them as soon thereafter as possible, and report the cause of delay to the Commissioner of Taxes.

THOMPSON ALLAN,
Commissioner of Taxes.

Approved:

C. G. MEMMINGER,
Secretary of the Treasury.

OFFICE OF COMMISSIONER OF TAXES,
Richmond, August 30, 1863.

NOTICE TO TAX OFFICERS,
AND TO ALL INTERESTED.

In the synopsis of decisions published by authority of the Secretary of the Treasury, and circulated in hand bills, a typographical error occurs under the head of "Disillers" of fruit for ninety days or less. Thus, it is stated that they pay only \$50 specific tax, whereas the law requires them to pay \$60, and it should have been so printed. All tax officers are required to observe this correction.

THOMPSON ALLAN,
Commissioner of Taxes.

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